IN THE CLAIMS:

1. (previously presented) A liner/insulator comprising:

a) a first layer of wet processed mat;

b) a second layer of wet processed mat directly bonded to said first layer;

wherein said first and second layers comprise thermoplastic polymer staple fibers and thermoplastic bicomponent fibers of different fiber formulations.

2. (original) The liner/insulator of claim 1, further comprising a third layer of wet processed mat comprising thermoplastic polymer staple fibers and thermoplastic bicomponent fibers.

3. (original) The liner/insulator of claim 2, wherein said thermoplastic staple fibers and said thermoplastic bicomponent fibers are selected from a group of materials consisting of polyester, polyethylene, polypropylene, polyethylene terephthalate and any mixtures and/or copolymers thereof.

4. (original) The liner insulator of claim 2, wherein said first, second and third layers are bonded together.

5. (original) The liner/insulator of claim 4, wherein said layers are bonded together by heat and pressure.

6. (original) The liner/insulator of claim 1, wherein said first and said second layers are between about 0.05 to about 0.30 inches thick.

7. (original) The liner/insulator of claim 2, wherein said third layer is between about 0.05 to about 0.30 inches thick.

8. (original) The liner/insulator of claim 7, wherein said liner/insulator is between about 0.125 to about 1.5 inches thick.

9. (currently amended) The liner/insulator of claim [[2]] 1, wherein said first layer is hydrophilic.

10. (currently amended) The liner/insulation of claim [[2]] 1, wherein said first layer has a high heat resistance.

11. (currently amended) The liner/insulator of claim [[2]] 1, wherein said second layer is hydrophobic.

12. (original) The liner/insulator of claim 2, wherein said third layer is sound absorbent.

13. (currently amended) A method of producing a wet processed liner/insulator comprising the steps of:

a) providing a first layer of wet processed mat;

b) providing a second layer of wet processed mat having a different fiber formulation than said first layer;

wherein said first and second layers comprise thermoplastic polymer staple fibers and thermoplastic bicomponent fibers[[.]];

c) applying sufficient heat and pressure to said first and second layers of mat to bond said first layer and said second layer directly together and form said liner/insulator.

14. (original) The method of claim 13, further comprising the step of providing a third layer of wet processed mat comprising thermoplastic polymer staple fibers and thermoplastic bicomponent fibers.

15. (original) The method of claim 14, wherein said thermoplastic staple fibers and said thermoplastic bicomponent fibers are selected from a group of materials consisting of polyester, polyethylene, polypropylene, polyethylene terephthalate and any mixtures and/or copolymers thereof.

16. (original) The method of claim 13, wherein said first and said second layers are between about 0.05 to about 0.30 inches thick.

17. (original) The method of claim 14, wherein said third layer is between about 0.05 to about 0.30 inches thick.

18. (original) The method of claim 13, wherein said liner/insulator is between about 0.125 to about 1.5 inches thick.

19. (currently amended) The method of claim [[14]]13, wherein said first layer is hydrophilic.

20. (currently amended) The method ~~liner/insulation~~ of claim [[14]] 13, wherein said first layer has a high heat resistance.

21. (currently amended) The method of claim [[14]] 13, wherein said second layer is hydrophobic.

22. (original) The method of claim 14, wherein said third layer is sound absorbent.

23. (original) The method of claim 13, wherein heat is applied to said first and said second layers at a temperature of about 250 degrees F to about 400 degrees F.

24. (new) The liner/insulation of claim 1, wherein the first and second layers have different fiber compositions.